

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	X
SECURITIES AND EXCHANGE	:
COMMISSION,	:
	:
Plaintiff,	:
	:
vs.	:
	:
SIMPSON CAPITAL MANAGEMENT, INC.,	:
ROBERT A. SIMPSON and	:
JOHN C. DOWLING,	:
	:
Defendants.	:
-----	X

INDEX No. 07 CV 6072 (JGK)  
ECF CASE

**RULE 7.1 DISCLOSURE STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Defendant Simpson Capital Management, Inc. ("Simpson Capital") states that Simpson Capital has no parent corporation, and that no publicly held corporation owns ten percent or more of its stock.

New York, New York  
Dated: September 18, 2007

COOLEY GODWARD KRONISH LLP

By: /s/ Alan Levine  
Alan Levine (AL-1073)  
Celia Goldwag Barenholtz (CGB-9126)  
Jason Koral (JK-1044)  
Emma Terrell (ET-1414)

1114 Avenue of the Americas  
New York, New York 10036  
(212) 479-6000

*Attorneys for Defendants  
Simpson Capital Management, Inc.  
and Robert A. Simpson*